



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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November 7, 2019

Shane Stutzman, Chairperson
City of Friend
235 Maple St.
Friend, NE 68359

Dear Mr. Stutzman:

As you may know, the City of Friend (City) requested the Auditor of Public Accounts (APA) assist with an investigation into municipal purchases made from two specific vendors: Central States Lab, LLC (Central States Lab), and Metro Chemical, LLC (Metro Chemical). In response thereto, the APA began limited preliminary planning work to determine the extent of the concerns raised, as well as whether a full financial audit or attestation would be warranted.

Based upon the outcome of that preliminary planning work, the APA has concluded that it is unnecessary for this office to perform a separate financial audit or attestation of the City at this time.

Nevertheless, during the course of our preliminary planning work, we noted certain internal control or compliance matters, or other operational matter within the City, which are presented below.

The following information is intended to improve internal controls or result in other operational efficiencies.

Background

On August 5, 2019, an attorney representing the City contacted the APA regarding concerns that the City Board (Board) had about frequent, high-dollar municipal purchases from two chemical distributors in Iowa: Central States Lab and Metro Chemical. The purchases at issue were made by Patrick Gates, the Utilities Superintendent, and Debbie Gilmer, the City Clerk, and approved by the City Council through the claim process.

Because some of the items purchased were supposedly for upkeep of the City's public swimming pool, municipal staff asked officials from surrounding towns and cities about typical swimming pool maintenance costs. Based upon the information obtained, the Board members realized that the City's existing costs were significantly inflated. Consequently, the City suspended both Mr. Gates and Ms. Gilmer indefinitely, also launching an investigation into the nature of the suspicious expenditures.

Pursuant to the City's investigation, the APA was provided with municipal bank statements from January 1, 2014, to July 31, 2019. According to City staff, however, the purchases from Central States Lab date back to much earlier than 2014.

The following table provides a total of all payments to Central States Lab and Metro Chemical that cleared the City's bank from calendar year 2014 to the present:

Year	# of Payments	Total Purchases
2014	12	\$ 201,147.07
2015	12	\$ 230,253.25
2016	12	\$ 271,069.52
2017	19	\$ 296,941.04
2018	19	\$ 296,720.73
2019	12	\$ 150,661.26
Total		\$ 1,446,792.87

Note 1: The City received two invoices in July 2019 that have not been paid.

Note 2: The City overpaid \$5 in July 2019, which results in a \$5 difference as compared to **Exhibit A**.

In researching the two vendors in question, Central States Lab and Metro Chemical, the APA discovered that both are operated by the same individual.

Central States Lab was organized in December 2007 by Stephen Weihs. Approximately four years later, in 2011, Mr. Weihs organized Metro Chemical. As of their most recent filings with the Iowa Secretary of State, both entities share the same office address, which is shown below:

**209 NE Bel Aire Rd.
Ankeny, Iowa 50021**

The above office address is also the private residence of Mr. Weihs. The following is an image of that location:



Furthermore, Central States Lab and Metro Chemical have not only the same registered agent, but also satellite offices located at the same address.

According to City staff, Mr. Gates was responsible for all City purchases from either Central States Lab or Metro Chemical. The City provided the APA with invoices for the purchases from both vendors for the period January 1, 2016, through July 31, 2019. Due to the vagueness of those documents, however, the APA telephoned Mr. Weihs to request a catalog or product listing of the items sold by his companies. Mr. Weihs responded that he had none.

With the help of municipal staff, the APA researched several of the products that Mr. Gates purchased for the City from Central States Lab or Metro Chemical. It took very little effort for the APA to find a number of the same items – as evidenced by the identical labels – being sold from different suppliers; however, in every such instance, the price was much lower than what the City had paid for the product.

The APA has summarized the invoices obtained from Central States Lab and Metro Chemical for January 2016 through July 2019. See **Exhibit A** for a detailed listing of all items purchased by the City from both suppliers.

On September 3, 2019, the APA traveled to the City to examine the municipal inventory. That review, combined with the results of our subsequent preliminary planning work – including, among other things, an examination of the City’s bank statements, vendor invoice data, and product details – led the APA to identify the following concerns regarding Mr. Gates’ purchases of City supplies from Central States Lab and Metro Chemical.

Comments and Recommendations

1. Purchases of Overpriced Items

The APA has summarized extensively herein four examples of the City having overpaid hundreds of thousands of dollars for items purchased from Central States Lab and Metro Chemical.

It is unclear if the City was simply duped into paying these astronomical prices or if any City staff were receiving kickbacks from the vendors. Regardless, it is difficult to believe that neither Mr. Gates, who made the purchases in his capacity as the municipal Utilities Superintendent, nor Ms. Gilmer, the City Clerk, could have failed to find the same products at far more reasonable prices elsewhere.

While comparing the prices available from other vendors for the same items purchased by Mr. Gates, the APA told one distributor how much the City had been paying for a particular product. His stunned reaction captures perfectly the sentiment sure to be had by most readers of the information provided below, “Oh, my God, who would be dumb enough to buy it?”

a) Other Municipality Comparison

In September 2019, the APA contacted five Nebraska cities and villages to find out what they were paying Central States Lab for certain products. The APA then compared those costs to what the City had been paying Central States Lab for the same products. In doing so, the APA found that the City had paid much higher prices for identical items – sometimes twice as much as the other Nebraska municipalities had been paying.

For example, in 2017, the City purchased one pallet of Mun 305 II (Sewer Lift Station Degreaser) from Central States Lab for \$5,872.32. However, Central States Lab sold a pallet of Mun 305 II to the City of Madison for only \$2,939.76, or about half of what the City had paid.

Copied below are invoices for those purchases from both the City and the City of Madison:

City of Friend Example

260-5330.2 = \$6,265.76
420-5320.1 = \$8,489.84

CSL
CENTRAL STATES LAB. LLC
P.O. Box 485 Ankeny, Ia. 50021
515-964-4220 — 1-800-900-6479

INVOICE
9048

SOLD TO: City of Friend
235 Maple St.
Friend, NE 68359

SHIP TO:

DATE	DATE SHIPPED	SHIPPED VIA	FOB	TERMS	SALESMAN	OUR ORDER NO	CUST ORDER NO
4/24/17	4/10/17	Best Way	DM	Net 10	140	9048	

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
200 lbs.	(1x2x200) Mun 327	\$1995.60ea.	\$3991.20
55 gal.	(1x1x55) IND 110	\$3898.87ea.	\$3898.87
1 pallet	Mun 305 II — <i>unp</i>	\$5872.32ea.	\$5872.32
	Shipping & Handling		\$993.21
			\$14,755.60

Handwritten signature: d. Delt

City of Madison Example

CSL
CENTRAL STATES LAB. LLC
P.O. Box 485 Ankeny, Ia. 50021
515-964-4220 — 1-800-900-6479

INVOICE
9353

SOLD TO: City of Madison
Box 527
Madison, NE 68748

SHIP TO: Lift Station *Sewer*


DATE	DATE SHIPPED	SHIPPED VIA	FOB	TERMS	SALESMAN	OUR ORDER NO	CUST ORDER NO
9/24/18	8/20/18	Best Way	DM	Net 10	140	9353	

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
1 pallet	Mun 305 II	\$2939.76ea.	\$2939.76
	Shipping & Handling		\$273.00
			\$3212.76

In another extreme example, the City paid \$3,255.50 to Central States Lab for 55 gallons of Mun 327 (Lift Station Degreaser), which was shipped on October 15, 2018. Six days earlier, Central States Lab had shipped 55 gallons of Mun 327 to the Village of Shelton, invoicing only \$1,939.30 for the product.

Copied below are invoices for those purchases from both the City and the Village of Shelton:

City of Friend Example



CENTRAL STATES LAB. LLC
P.O. Box 485 Arkeny, Ia. 50021
515-964-4220 — 1-800-900-6479

210-5320.2 = \$9,697.27
210-5340.1 = \$6,602.57
260-5330.0 = \$3,870.41

INVOICE
9360

\$20,170.25


SOLD City of Friend
235 Maple St.
Friend, NE 68359

SHIP
TO

DATE	DATE SHIPPED	SHIPPED VIA	FOB	TERMS	SALESMAN	OUR ORDER NO	CUST ORDER NO
10/26/18	10/15/18	Best Way	DM	Net 10	140	9360	

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
110 gal.	(1x2x55) Mun 332 210-5320.2	\$4368.14ea.	\$8736.28
55 gal.	(1x1x55) Mun 327 260-5330.0	\$3255.50ea.	\$3255.50
2 pallets	Triple Melt 210-5340.1	\$2974.13ea.	\$5948.26
Shipping & Handling			\$2230.21
			\$20,170.25

Village of Shelton Example



CENTRAL STATES LAB. LLC
P.O. Box 485 Arkeny, Ia. 50021
515-964-4220 — 1-800-900-6479

INVOICE
9420

SOLD Village of Shelton
Box 6
Shelton, NE 68876

SHIP
TO

DATE	DATE SHIPPED	SHIPPED VIA	FOB	TERMS	SALESMAN	OUR ORDER NO	CUST ORDER NO
2/27/19	10/9/18	Best Way	DM	Net 10	140	9420	

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
55 gal.	(1x1x55) Mun 327	\$35.26gal.	\$1939.30
Shipping & Handling			\$270.05
			2209.35

In reviewing the purchase information obtained from the other five Nebraska cities and villages, the APA was unable to find a single instance of the City having paid less – or even close to the same amount – to Central States Lab for the identical products.

Additionally, it should be noted that Central States Lab appears to have charged the City inflated shipping costs. This seems particularly egregious given that some of the other online vendors identified by the APA not only sold the same products for far less but also included free shipping.

The reason for the enormous disparity between the prices of the same products sold by Central States Lab to the City and to other Nebraska municipalities is unknown; however, the APA found numerous examples of such extreme discrepancies.

In the following table, the APA has summarized the differences in the prices charged by Central States Lab for the same products sold to both the City and the other five Nebraska municipalities that provided their purchase information to the APA. Taken from expenditures from 2018 to the present, these examples do not include any cost variances likely to be found in earlier years:

City/ Village	Invoice #	Description	Units	Unit Price	Total	City of Friend Invoices
Milford	9481	(1x1x6) Mun 118	6 gal.	\$ 34.47	\$ 206.82	<i>Paid \$71.69 a gallon for 55 gallons, or \$37.22 more.</i>
Milford	9449	AMR-R925	1 cs.	\$ 146.21	\$ 146.21	<i>Paid \$298.06 per case, or \$151.85 more.</i>
Milford	9440	Triple Melt	2 pallets	\$ 2,691.32	\$ 5,382.64	<i>Paid \$2,974.13 per pallet, or \$282.81 more.</i>
Milford	9409	(1x6x6) GR 441	36 gal.	\$ 51.82	\$ 1,865.52	<i>Paid \$127.05 a gallon for 55 gallons, or \$75.23 more.</i>
Milford	9375	Triple Melt	1 pallet	\$ 2,691.32	\$ 2,691.32	<i>Paid \$2,974.13 per pallet, or \$282.81 more.</i>
Milford	9361	Triple Melt	1 pallet	\$ 2,691.32	\$ 2,691.32	<i>Paid \$2,974.13 per pallet, or \$282.81 more.</i>
Milford	9361	(1x1x6) Mun 316	6 gal.	\$ 33.88	\$ 203.28	<i>Paid \$81.49 a gallon for 55 gallons, or \$47.61 more.</i>
Shelton	9280	(1x1x55) Mun 327	55 gal.	\$ 34.84	\$ 1,916.20	<i>Paid \$3,255.50 for 55 gallons, or \$1,339.30 more.</i>
Shelton	9280	(1x2x5) Mun 327	10 gal.	No Charge	No Charge	<i>Paid \$59.19 a gallon for 55 gallons, or \$59.19 more.</i>
Shelton	9289	(1x2x50) Mun 326	100 lbs.	\$ 14.68	\$ 1,468.00	<i>Paid \$1,921 for 100 lbs, or \$453 more.</i>
Shelton	9319	(1x2x50) Mun 326	100 lbs.	\$ 15.56	\$ 1,556.00	<i>Paid \$1,921 for 100 lbs, or \$365 more.</i>
Shelton	9420	(1x1x55) Mun 327	55 gal.	\$ 35.26	\$ 1,939.30	<i>Paid \$3,255.50 for 55 gallons, or \$1,316.20 more.</i>
Shelton	9447	Mun 326	1 set	\$ 15.56	\$ 1,556.00	<i>Paid \$1,921 for 100 lbs, or \$365 more.</i>
Shelton	9515	Mun 326	1 set	\$ 15.86	\$ 1,556.00	<i>Paid \$1,921 for 100 lbs, or \$365 more.</i>
Wood River	9365	(1x10x50) IND 113	50 lbs.	\$ 45.96	\$ 459.60	<i>Paid \$79.16 a bag (50 lbs) for 63 bags, or \$33.20 more.</i>
Wood River	9451	(1x15x50) IND 113	50 lbs.	\$ 45.96	\$ 689.40	<i>Paid \$79.16 a bag (50 lbs) for 63 bags, or \$33.20 more.</i>
Madison	9377	Mun 305 II	1 pallet	\$ 2,939.76	\$ 2,939.76	<i>Paid \$5,872.32 per pallet, or \$2,932.56 more.</i>
Madison	9353	Mun 305 II	1 pallet	\$ 2,939.76	\$ 2,939.76	<i>Paid \$5,872.32 per pallet, or \$2,932.56 more.</i>
Madison	9404	Mun 305 II	1 pallet	\$ 2,939.76	\$ 2,939.76	<i>Paid \$5,872.32 per pallet, or \$2,932.56 more.</i>
Madison	9448	Mun 305 II	1 pallet	\$ 2,939.76	\$ 2,939.76	<i>Paid \$5,872.32 per pallet, or \$2,932.56 more.</i>
Madison	9448	(1x3x5) Mun 312 (White)	15 gal.	\$ 55.91	\$ 838.65	<i>Paid \$68.54 a gallon for 10 gallons, or \$12.63 more.</i>
Madison	9502	Mun 305 II	1 pallet	\$ 2,939.76	\$ 2,939.76	<i>Paid \$5,872.32 per pallet, or \$2,932.56 more.</i>
Alma	9168	(1x4x5) Mun 312 White	20 gal.	\$ 58.40	\$ 1,168.00	<i>Paid \$68.54 a gallon for 10 gallons, or \$10.14 more.</i>
Alma	9168	(1x1x5) Mun 312 Blue	5 gal.	\$ 62.08	\$ 310.40	<i>Paid \$72.04 a gallon for 5 gallons, or \$9.96 more.</i>
Alma	9168	(1x1x5) Mun 312 Yellow	5 gal.	\$ 59.68	\$ 298.40	<i>Paid \$68.54 a gallon for 10 gallons, or \$8.86 more.</i>
Alma	9168	(1x1x5) Mun 312 Red	5 gal.	\$ 59.68	\$ 298.40	<i>Paid \$74.02 a gallon for 5 gallons, or \$14.34 more.</i>
Alma	9387	(1x2x5) Mun 312 (White)	10 gal.	\$ 61.91	\$ 619.10	<i>Paid \$685.40 for 10 gallons, or \$66.30 more.</i>

b) Paper Towel Example

As mentioned previously herein, the APA telephoned Mr. Weihs on August 15, 2019, to request a catalog or other product listing for his companies. This was necessary due to the vagueness of the product descriptions found in the invoices that the City provided earlier to the APA for items purchased from both Central States Lab and Metro Chemical.

During the APA's conversation with him, Mr. Weihs grew quite agitated and demanded to know why he was being contacted. The APA declined to tell Mr. Weihs which city was being audited. Interestingly enough, however, Mr. Weihs contacted the City on August 21, 2019, stating that he had overcharged the City for product 28124.

Mr. Weihs did not identify product 28124 at the time – and, as noted already, such an identification would be impossible from the vague description found on the vendor invoices received by the City. Nevertheless, the APA determined that the product referenced by Mr. Weihs was a standard type of commercial paper towel.

In June 2019, the City had purchased 10 cases of product 28124 (commercial paper towels) from Metro Chemical and 10 cases from Central States Lab at \$229.45 per case, totaling \$4,589.

The invoices for those purchases are provided below:

Central States Lab Invoice

DATE		DATE SHIPPED	SHIPPED VIA	FOB	TERMS	SALESMAN	OUR ORDER NO	CUST ORDER NO
6/21/19		6/12/19	Best Way	DM	Net 10	140	9477	
QUANTITY	DESCRIPTION					UNIT PRICE	AMOUNT	
10 cs.	(1x1x10) #28124 - 420-5320.0					\$229.45ea.	\$2294.50	
3 cs.	White Line Paint -					\$230.03cs.	\$690.09	
4 box	Purell Advanced Sani. - 260-5330.0					\$243.91cs.	\$975.64	
55 gal.	(1x1x55) Mun 380 = 420-5320.1					\$3562.15ea.	\$3562.15	
55 gal.	(1x1x55) CLD 204 > 260-5330.0					\$5493.58ea.	\$5493.58	
55 gal.	(1x1x55) Mun 118 ~ 420-5320.1					\$3943.46ea.	\$3943.46	
55 gal.	(1x1x55) Mun 957 ~ 420-5320.1					\$3848.90ea.	\$3848.90	
Shipping & Handling								\$1051.43
420-5320.0 260-5330.0 420-5320.1								\$21,864.75

Metro Chemical Invoice

DATE		DATE SHIPPED	SHIPPED VIA	FOB	TERMS	SALESMAN	OUR ORDER NO	CUST ORDER NO
6/17/19		6/6/19	Best Way	DM	Net 10		823	
QUANTITY	DESCRIPTION					UNIT PRICE	AMOUNT	
10 cs.	GPC 28124) 210-5320.2					\$229.45ea.	\$2294.50	
1 drum	Metro 140 - 210-5320.2					\$3562.15ea.	\$3562.15	
1 drum	Metro 957 - (240-5270.0)					\$3848.90ea.	\$3848.90	
1 drum	MB 325 - 210-5320.2					\$4116.21ea.	\$4116.21	
Freight								\$917.55
								\$14,739.

The APA researched online and found the exact item number GPC 28124 at OfficeSalesUSA.com. The total per case was \$61.54 with free shipping, as shown below:

OfficeSalesUSA.com

a service of Haskell New York Inc.

Members Log in

Sign Up

1 (877) 767-9669

Home

Cart


Checkout

About

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Search

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[Facility/Breakroom](#)
[Technology](#)



SofPull Centerpull Regular Capacity Paper Towel by GP PRO - 1 Ply - 15" x 7.80" - 320 Sheets/Roll - White - Soft, Absorbent - For Washroom, Food Service, Healthcare, Kitchen...

Item Number: GPC28124

Retail Price: \$4.30

Our Price: \$61.54 / CT (savings \$22.76)

Quantity in Stock: 1,043

Quantity: [Add to Cart](#)

Free Shipping!

- Versatile and all-purpose for drying hands, wiping surfaces and cleaning up spills
- Efficient roll capacity can help avoid runoff; staff spends less time refilling the dispenser
- Hygienic - easy, one-hand dispensing to reduce the risk of cross-contamination
- No waste dispensing - unique dispenser-perforated design delivers 1 towel at a time, every time, avoiding over-dispensing
- Best results achieved when used with SofPull Centerpull Regular Capacity Paper Towel Dispensers

Not factoring in shipping/freight costs, the City would have saved \$3,358.20 on these two orders of 20 cases of paper towels.

Since January 2016, the City had two other orders of product 28124, as summarized below:

Check Date	Vendor	Invoice	Quantity	Type	Invoice Description	Unit Price	Amount
9/9/2016	CSL	8912	10	cs.	GPC 28124	\$ 153.12	\$ 1,531.20
4/6/2018	CSL	9230	10	cs.	GPC 28124	\$ 178.46	\$ 1,784.60

c) New Vendor Example – Aqua-Chem, Inc.

In addition to suspending Mr. Gates and Ms. Gilmer, the City stopped purchasing its supplies from Central States Lab or Metro Chemical. As a result, the City needed a new vendor to fulfill its ongoing needs. After inquiring with surrounding municipalities, the City chose Aqua-Chem, Inc., a company based in Bellevue, NE, which obtains products from a Kansas City wholesaler similar to those previously sold by Central States Lab and Metro Chemical.

In August 2019, the City purchased three products from Aqua-Chem at a total cost of \$2,504.50. The APA was astonished by the astronomical price differences between the products sold by Aqua-Chem and similar items purchased previously from Central States Lab.

The APA has summarized the three purchase comparisons below:

- The City recently purchased a 55-gallon barrel of Liquid Live Enzyme from Aqua-Chem for \$591. Previously, the City had been purchasing 55-gallon barrels of Mun 390 (Liquid Live Micro-Organism) from Central States Lab for \$5,078.59, a difference of \$4,487.59 per barrel. From January 2016 to the present, the City purchased 21 barrels of Mun 390 from Central States Lab, paying between \$4,389.22 and \$5,078.59 per barrel, for a total cost of \$100,201.05. Had those 21 barrels been purchased at \$591 each, as charged by Aqua-Chem, the total cost would have been only \$12,411 – an overall savings of \$87,790.05, on that one product alone. The APA has included an invoice for the City’s purchase of Mun 390 from Central States Lab as **Attachment A**.

- Similarly, the City purchased a 55-gallon barrel of Grease Ban from Aqua-Chem for \$989. Previously, the City had been purchasing 55-gallon barrels of Mun 327 (Lift Station Degreaser) for \$3,372.94 apiece, for a difference of \$2,383.94 per barrel. From January 2016 to the present, the City purchased 14 barrels and 10 100-pound cases of Mun 327 from Central States Lab, paying between \$1,995.60 and \$3,372.94 per unit, for a total cost of \$64,853.78. Had all of those items been purchased at \$989 each, as charged by Aqua-Chem, the total cost would have been only \$23,736 – an overall savings of \$41,117.78, on that one product alone. The APA has included an invoice for the City’s purchase of Mun 327 from Central States Lab as **Attachment A**.
- Finally, the City purchased a 55-gallon barrel of Liquid Oxygen Control from Aqua-Chem for \$910. Previously, the City had been purchasing 55-gallon barrels of Mun 332 (Oxygen Control Liquid) for \$4,368.14 each, for a difference of \$3,458.14 per barrel. From January 2016 to the present, the City purchased seven barrels of Mun 332 from Central States Lab, paying between \$4,293.14 to \$4,368.14 each, for a total cost of \$30,426.98. Had those seven barrels been purchased at \$910 each, as charged by Aqua-Chem, the total cost would have been only \$6,370, an overall savings of \$24,056.98, on that one product alone. The APA has included an invoice for the City’s purchase of Mun 332 from Central States Lab as **Attachment A**.

See **Exhibit A** for a listing of all City purchases from Central States Lab and Metro Chemical.

The APA has included a copy of the Aqua-Chem invoice below:

Aqua-Chem, Inc. 104 Cunningham Road Bellevue, Ne 68005				Invoice #: 00192050				
Bill To: Friend, City of 235 Maple St. Friend, Ne 68359				Ship To: Friend, City of City Shop 802 A Street Friend, Ne 68359				
SALESPERSON		YOUR NO.		SHIP VIA	SHIP DATE	TERMS	DATE	PG.
Scott Holtmeyer				Freight	8/22/2019	Net 30	8/22/2019	1
QTY.	ITEM NO.	DESCRIPTION		PRICE	UNIT	EXTENDED		TX.
1	4-1101	CU1400-55 Liquid Live Enzyme		\$591.00		\$591.00		
1	4-1102	CU8060-55 Grease Ban		\$989.00		\$989.00		
1	4-1103	CU8180-55 Liquid Oxygen Control		\$910.00		\$910.00		
1	4-5000	Freight		\$14.50	1	\$14.50		
Thank You! We appreciate your business.						Sale Amount: \$2,504.50 Freight: \$0.00 Sales Tax: \$0.00 Total Amount: \$2,504.50 Paid Today: \$0.00		
						Balance Due: \$2,504.50		
Aqua-Chem, Inc. 104 Cunningham Road, Bellevue, Ne 68005 402-292-0242 aqua-chem@cox.net								

Furthermore, performing a cursory search online, the APA found 55-gallon drums of similar products purchased by the City from Central States Lab being sold elsewhere at significant discounts. For instance, the APA found Discharge Floating Lift Station Degreaser (Mun 327) from Factory Direct Chemicals, a New York company, for only \$1,599.99 per barrel – less than half of the \$3,372.94 per barrel charged by Central States Lab. The APA also found Alchemist Liquid Oxygen (Mun 332) from Agron Company, for only \$341.82 per barrel – a mere fraction of the \$4,368.14 per barrel charged by Central States Lab.

d) Examples of Two Similar Athea “Total Solutions” Products

The APA was able to find a number of products online, with similar or identical labels and ingredients as those purchased by the City from Metro Chemical, being sold at much lower prices. Most of the products researched were manufactured by Athea Laboratories, Inc. (Athea), which markets its products under the Total Solutions label. The APA contacted an Athea customer service representative, who explained that its authorized distributors can request products to be prepared with either the Total Solutions label or the distributor’s own private label. Regardless, the products are still manufactured by Athea – which, upon request, will affix the chosen labels and direct ship the products to the specified locations.

According to the Athea website (www.athela.com), the company’s main distributor for Nebraska is JanRep Associates (JanRep). The APA contacted a JanRep associate and, without identifying the City, explained our concerns regarding the municipal purchases from Central States Lab and Metro Chemical. Mentioning that he thought it strange for an Iowa-based company to be selling products in Nebraska, the JanRep associate said that he had never heard of Metro Chemical.

The APA asked the JanRep associate about the following two specific Athea products from the Athea Product Catalog (November 2018):

<p>§ #363 TRIPLE THREAT <i>4.55% 2,4-D, 2.29% MCPP, 2.26% 2,4-DP, 1:96 concentrate, VOC compliant</i></p> <ul style="list-style-type: none">- For use on golf courses and ornamental turf areas- Knocks down tough broadleaf weeds like clover, chickweed and thistles- Kills most broadleaf weeds in lawn and turf without harming surrounding grasses	<p>#242 LIQUID FERTILIZER 20-2-3 <i>Quick green early spring feed</i></p> <ul style="list-style-type: none">- Provides even, slow release of nutrients to turf grass- High nitrogen content promotes lush greening and fast growth of turf- Nutrients last longer and are more evenly distributed without causing burning- Recommended for spring and early summer application
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When the APA explained that a certain Nebraska city had paid over \$7,000 for a single barrel of the Triple Threat (#363) product, the astonished JanRep associate exclaimed, “Oh, my God, who would be dumb enough to buy it?” He added that the City’s payment of nearly \$4,000 per barrel for the Liquid Fertilizer was also excessive.

The following is a 2018 Central States Lab invoice for the City’s purchase of one barrel of the Triple Threat product for \$7,441.10, plus shipping and handling:



ATHEA LABORATORIES, INC.

Triple Threat - Weed Killer - Selective Herbicide - 55 Gallon Drum



For Questions or To Place an Order
CALL 1-800-474-7294

SKU: Weed Control : AL-363/55
 SHIPPING: Calculated at Checkout
 MFG.: Athea
 SDS: [PDF](#)
 LABEL: [PDF](#)

PRICE:
\$2,067.79


QUANTITY:

▼ 1 ▲

ADD TO CART
ADD TO WISH LIST ▼


The second item questioned was Athea product #242, Liquid Fertilizer 20-2-3. The City had purchased this product, which shows on the invoice as GR 412 Liquid Fertilizer 20-2-3, from Central State Lab for \$3,918.75 per barrel in March 2017.

The invoice for that purchase is shown below:



CENTRAL STATES LAB. LLC
 P.O. Box 485 Ankeny, Ia. 50021
 515-964-4220 — 1-800-900-6479


INVOICE
9021

(260-533020) 

S L O O D	City of Friend 235 Maple St. Friend, NE 68359	S H I P T O	City Shop
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DATE	DATE SHIPPED	SHIPPED VIA	FOB	TERMS	SALESMAN	OUR ORDER NO.	CUST ORDER NO.
3/29/17	3/20/17	Best Way	DM	Net 10	140	9021	

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
55 gal.	(1x1x55) GR 412	\$3918.75ea.	\$3918.75
55 gal.	(1x1x55) Mun 390	\$4740.35ea.	\$4740.35
55 gal.	(1x1x55) Mun 327	\$3014.36ea.	\$3014.36
Shipping & Handling			\$1115.08
			\$12,788.54



The APA contacted the two Nebraska companies to obtain estimates for the cost of this product. One company said that it would have sold #242 Liquid Fertilizer 20-2-3 for around \$35-\$39 per gallon, or \$1,925-\$2,145 per barrel. The other company quoted a price of \$44 per gallon, or \$2,420 per barrel. Both Nebraska companies said that, depending upon the amount of product purchased, the shipping costs could be negotiated down to nothing.

The City provided the APA with a picture of the GR 412 Liquid Fertilizer 20-2-3 label, as shown below:



The APA found the same product, with a virtually identical label, being sold online for \$1,652.92 from Interstate Products, Inc.

An image of the Total Solutions product label and screenshot of the cost of the item are shown below:

DESCRIPTION

LIQUID FERTILIZER 20-2-3 is formulated with special forms nitrogen to provide even, slow release of nutrients to the turf grass. This allows for heavy nitrogen applications - without burning of the grass. Use this fertilizer to provide all the nitrogen necessary for lush top growth and fast greening. It is recommended for all varieties of ornamental turf.

LIQUID FERTILIZER 20-2-3 gives the best, most uniform nutrition and gives new life and color to grass quickly.

KEEP FROM FREEZING. Cold or freezing weather may cause this product to separate or thicken. This will not harm performance. Before using, warm to room temperature and stir thoroughly.

DISPOSAL: Offer empty container for recycling. If recycling is not available, discard container in trash.

TOTAL SOLUTIONS®

GROUND MAINTENANCE

LIQUID FERTILIZER 20-2-3

GUARANTEED ANALYSIS	
Total Nitrogen (N)	20.0%
5.0% Other Water Soluble Nitrogen	
14.4% Urea Nitrogen	
Available Phosphorus as Phosphoric Acid (P ₂ O ₅)	2.0%
Soluble Potash (K ₂ O)	3.0%
5.0% Slowly Available Nitrogen derived from Water, Urea, Ammonium Polyphosphate and Muriate of Potash.	

KEEP OUT OF REACH OF CHILDREN

NET CONTENTS: One Gallon (128 fl. oz.)

Manufactured by Total Solutions®
PO Box 340014 • Milwaukee, WI 53204 • 1-800-742-6427

DIRECTIONS

LIQUID FERTILIZER 20-2-3 is highly concentrated and must be diluted with water before application.

For spring and summer application, dilute 16 to 32 oz. of fertilizer with 1 to 2 gallons of water for uniform application to 1000 square feet. For larger applications, dilute 5-1/2 to 11 gallons of fertilizer in up to 40 gallons of water to cover 1 acre. Spray fertilizer evenly over soil. For best results, use a non-ionic surfactant in the spray mixture. Using higher concentrations of the fertilizer will sustain a longer period of greening. Water thoroughly after spraying to wash nutrients into the soil. For most effective results, apply during planting time, then reapply every 1-2 months depending on soil, weather and grass conditions.

NFPA RATINGS
Health: 1; Flammability: 0; Reactivity: 0

CONTAINS/CAS NUMBER:
Water/7732-18-5; Urea/57-13-6; Urea-triazone Solution/7098-14-8; Potassium Chloride/7447-40-7; Ammonium Polyphosphate/68333-79-9

For industrial and commercial use only. For additional information, see Safety Data Sheet.

0242-090335

ATHEA LABORATORIES, INC.

Liquid Fertilizer 20-2-3 - Spring/Summer Application - 55 Gallon Drum

For Questions or To Place an Order
CALL 1-800-474-7294

SKU: Grounds Maintenance : AL-242/55

SHIPPING: Calculated at Checkout

MFG.: Athea

SDS: PDF

LABEL: PDF

PRICE:
\$1,652.92

QUANTITY:

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1
>

It is important to note that these are only two examples of grossly overpriced products purchased for the City. In almost every case of Mr. Gates having paid an exorbitant price for a municipal purchase, the APA found similar products online for usually half of what Central States Lab and Metro Chemical were charging the City.

The APA has documented all of the City purchases from 2016 to the present in **Exhibit A**.

It is unclear to the APA why the City never sought cheaper purchase options from other vendors, especially those in Nebraska, or ever questioned why the prices paid were so high. According to Mr. Gates, the products sold by Central States Lab and Metro Chemical were of an especially high quality. In several of the above APA examples, however, price comparisons were made with products identical to those sold to the City – all of which, like the municipal purchases, were manufactured by Athea.

The APA was unable to find any relationship or connection, formal or otherwise, between the City and Central States Lab or Metro Chemical.

Good internal controls require procedures to ensure that municipal funds are expended conscientiously, and invoices are reviewed carefully so that any goods or services purchased by the City may be obtained for the lowest and most competitive prices possible.

Without such procedures, there is an increased risk of overpricing, financial errors or irregularities, and the squandering of public funds.

We recommend the City implement procedures to ensure municipal funds are expended conscientiously, and invoices are reviewed carefully so that any goods or services purchased by the City may be obtained for the lowest and most competitive prices possible. We also recommend the City continue to consult and work with the proper authorities regarding the questionable vendor payments addressed herein. Finally, the City should implement procedures to recover or otherwise account for any questionable expenditures of public funds.

2. Inadequate Review of Claims

As noted previously, the APA obtained the invoices that supposedly support the City's many payments to Central States Lab and Metro Chemical from 2016 to the present. It is clear from these documents that the City Council lacked a proper review of not only the items purchased but also the prices paid for them.

The invoices received by the City Council were imprecise, containing only item codes, such as "GR 412" or "Mun 390," which are meaningless by themselves. Nevertheless, as verified by the APA for 2018 to the present, the City Council approved all of the unidentified claims presented.

While reviewing the invoices, the APA noted that one Central States Lab claim was approved for \$12,848.47; however, the payment for the claim was made for \$21,848.47, as noted in the meeting minutes below.

A motion was made by Stutzman, seconded by Schrock, that payroll and claims be approved by the claims committee, and be allowed, and the Clerk instructed to issue warrants on the respective funds to pay same. On roll call voting aye, Ryan, Krause, Schrock, Stutzman. Nays none. Motion carried.

The claims approved were as follows: March Payroll, 27,208.65; Ameritas, 3673.54; EFTPS, 8600.57; BC/BS, fe 5941.76; Baker & Taylor, su 50.37; Beatrice Hospital, fe 445.00; Beaver Hardware, su 119.84; Black Hills Energy, fe 569.93; Brothers, su 212.68; Bruning Law, fe 1089.00; Center Point Books, su 88.68; Central States, su 12,848.47 & 22,672.77; Keith Clouse, fe 250.00; CRA, 4983.15 & 888.62;

Nebraska law requires the City Council to approve the payment of all municipal claims. Neb. Rev. Stat. § 17-614(1) (Cum. Supp. 2018) provides, in relevant part, the following:

All ordinances and resolutions or orders for the appropriation or payment of money shall require for their passage or adoption the concurrence of a majority of all members elected to the city council in a city of the second class or village board of trustees.

(Emphasis added.) Despite approving the claims from Central States Lab and Metro Chemical prior to payment, the City Council lacked controls for ensuring that the products were obtained from those vendors at a reasonable price. The City also recently overpaid a June 2019 invoice by \$5, as the invoice did not foot correctly, as shown below.

CENTRAL STATES LAB, LLC
P.O. Box 485 Ankeny, Ia. 50021
515-964-4220 — 1-800-900-6479

INVOICE 9477

City of Friend
235 Maple St.
Friend, NE 68359

DATE	DATE SHIPPED	SHIPPED VIA	FOB	TERMS	SALESMAN	OUR ORDER NO	CUST ORDER NO
6/21/19	6/12/19	Best Way	DM	Net 10	140	9477	
QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT				
10 cs.	{1x1x10} #28124	\$229.45ea.	\$2294.50 ✓				
3 cs.	White Line Paint - 420-5320.0	\$230.03cs.	\$690.09 ✓				
4 box	Purell Advanced Sani. - 260-5330.0	\$243.91cs.	\$975.64				
55 gal.	(1x1x55) Mun 380 = 420-5320.1	\$3562.15ea.	\$3562.15				
55 gal.	(1x1x55) CLD 204	\$5493.58ea.	\$5493.58 ✓				
55 gal.	(1x1x55) Mun 118 > 260-5330.0	\$3943.46ea.	\$3943.46 ✓				
55 gal.	(1x1x55) Mun 957 ~ 420-5320.1	\$3848.90ea.	\$3848.90				
Shipping & Handling			\$1051.43				
420-5320.0			260-5330.0	420-5320.1			
\$3184.59			\$5119.10	\$7,611.25			
Thank You							
				Actual Total is \$21,859.75			

The City Council may have taken occasional action to look into some particularly large expenditures of public funds. Overall, however, the apparently cursory approval of claims presented by Central States Lab and Metro Chemical spanned several years – at a very large cost to the City.

Part of the reason for the City Council’s failure to detect the unconscionable prices charged by Central States Lab and Metro Chemical may have stemmed from lack of compliance with Neb. Rev. Stat. § 17-714(1) (Cum. Supp. 2018). That statute sets out the requirements for payment of a claim by the City, as follows:

All liquidated and unliquidated claims and accounts payable against a city of the second class or village shall (a) be presented in writing, (b) state the name and address of the claimant and the amount of the claim, and (c) fully and accurately identify the items or services for which payment is claimed or the time, place, nature, and circumstances giving rise to the claim.

(Emphasis added.) The indistinct invoices provided by both Central States Lab and Metro Chemical failed to “fully and accurately identify the item . . . for which payment is being claimed,” as required by § 17-714(1). This glaring and constant deficiency rendered the City Council virtually incapable of making knowledgeable and fully informed decisions regarding approval of the claims presented.

The issues raised herein may even rise to the level of official misconduct under Neb. Rev. Stat. § 28-924 (Reissue 2016), which provides the following:

(1) *A public servant commits official misconduct if he knowingly violates any statute or lawfully adopted rule or regulation relating to his official duties.*

(2) *Official misconduct is a Class II misdemeanor.*

Good internal control requires procedures to ensure that the City receives sufficient supporting documentation, as required by State statute, to allow for a proper review of all municipal claims. Those same procedures should ensure also that claim payments are made in the amounts approved by the City Council.

Without such procedures, there is an increased risk for noncompliance with State statute, waste of public funds, and allowance for financial errors or irregularities, including municipal claim payments made in amounts other than those approved by the City Council.

We recommend the implementation of procedures to ensure the City receives sufficient supporting documentation, as required by State statute, to allow for a proper review of all municipal claims. Those same procedures should ensure also that claim payments are made in the amounts approved by the City Council.

Overall City Response: The City Council for the City of Friend ("City") placed tremendous trust in its employees to act in an ethical and fiscally conservative manner. Unfortunately, the APA identified a number of deficiencies in the City's internal controls, oversight, and claims approval processes. The City has implemented the APA's recommended protective measures to ensure sufficient accountability and review processes are in place going forward.

* * * * *

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the City's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the City.

Draft copies of this letter were furnished to the City to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. Any formal responses received have been incorporated into this letter. Such responses have been objectively evaluated and recognized, as appropriate, in the letter. Any response indicating that corrective action has been taken was not verified at this time.

This communication is intended solely for the information and use of the Village and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions regarding the above information, please contact our office.

Sincerely,



Mary Avery
Special Audits and Finance Manager
Phone (402) 471-3686
mary.avery@nebraska.gov

cc: City of Friend Attorney
Nebraska State Patrol
Nebraska Attorney General

CITY OF FRIEND
CENTRAL STATES LAB INVOICE EXAMPLES

Attachment A

Invoice 9388 Mun 390 Example



CENTRAL STATES LAB. LLC

P.O. Box 485 Ankeny, Ia. 50021
515-964-4220 — 1-800-900-6479

INVOICE

9388

S <u>City of Friend</u> O <u>235 Maple St.</u> L <u>Friend, NE 68359</u> D T O	S _____ H _____ I _____ P _____ T _____ O _____
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DATE	DATE SHIPPED	SHIPPED VIA	FOB	TERMS	SALESMAN	OUR ORDER NO	CUST ORDER NO
12/26/18	12/10/18	Best Way	DM	Net 10	140	9388	

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
110 gal.	(1x2x55) Mun 390 <i>260-5330.0 + ship</i>	\$5078.59ea.	\$10,157.18
55 gal.	(1x1x55) Mun 118 <i>260-5330.0</i>	\$3943.46ea.	\$3943.46
	Shipping & Handling		\$1080.13
			\$15,180.77

Thank You

CITY OF FRIEND
CENTRAL STATES LAB INVOICE EXAMPLES

Attachment A

Invoice 9371 Mun 327 Example



CENTRAL STATES LAB. LLC

P.O. Box 485 Ankeny, Ia. 50021
515-964-4220 — 1-800-900-6479

260-53300 = \$7,310.51
240-52700 = \$2,033.76
210-53202 = \$6,520.67

\$15,864.94

INVOICE

9371

S <u>City of Friend</u>	S _____
L <u>235 Maple St.</u>	H _____
D _____	P _____
T <u>Friend, NE 68359</u>	T _____
O _____	O _____

DATE	DATE SHIPPED	SHIPPED VIA	FOB	TERMS	SALESMAN	OUR ORDER NO	CUST ORDER NO
11/26/18	11/12/18	Best Way	DM	Net 10	140	9371	

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
110 gal.	(2x55) Mun 327 - <i>slur dpt</i>	\$3372.94ea.	\$6745.88
4 cs.	Blue Inv. <i>Walm dpt</i>	\$223.04cs.	\$892.16
4 cs.	Orange Inv. " "	\$246.13cs.	\$984.52
110 gal.	(1x2x55) Mun 313 <i>stret dpt</i>	\$2957.41ea.	\$5914.82
Shipping & Handling			\$1327.56
			\$15,864.94

[Handwritten signature]

Thank You

CITY OF FRIEND
CENTRAL STATES LAB INVOICE EXAMPLES

Attachment A

Invoice 9360 Mun 332 Example



CENTRAL STATES LAB. LLC

P.O. Box 485 Ankeny, Ia. 50021
515-964-4220 — 1-800-900-6479

210-5320.2 = \$9,697.27
210-5340.1 = \$6,602.57
260-5330.0 = \$3,870.41

INVOICE
9360

~~\$~~20,170.25

[Handwritten signature]

S <u>City of Friend</u>	S _____
OLD <u>235 Maple St.</u>	H _____
T <u>Friend, NE 68359</u>	P _____
O _____	T _____

DATE	DATE SHIPPED	SHIPPED VIA	FOB	TERMS	SALESMAN	OUR ORDER NO	CUST ORDER NO
10/26/18	10/15/18	Best Way	DM	Net 10	140	9360	

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
110 gal.	(1x2x55) Mun 332 <i>210-5320.2</i>	\$4368.14ea.	\$8736.28
55 gal.	(1x1x55) Mun 327 <i>260-5330.0</i>	\$3255.50ea.	\$3255.50
2 pallets	Triple Melt <i>210-5340.1</i>	\$2974.13ea.	\$5948.26
	Shipping & Handling		\$2230.21
			\$20,170.25

[Handwritten signature]

Thank You

CITY OF FRIEND
INVOICE SUMMARY
JANUARY 2016 THROUGH JULY 2019

Exhibit A

Check Date	Vendor	Invoice	Quantity	Type	Invoice Description	Unit Price	Amount	Product Description Added
1/8/2016	CSL	8782	110	gal.	(1x2x55) Mun 957	\$ 69.98	\$ 7,697.80	Swimming Pool Water Conditioner
1/8/2016	CSL	8782	110	gal.	(1x2x55) Mun 380	\$ 52.87	\$ 5,815.70	pH Down - concentrate, lowers pH without clouding water.
1/8/2016	CSL	8782			Shipping & Handling		\$ 764.28	Freight
2/10/2016	CSL	8791	55	gal.	(1x1x55) CLD 204	\$ 5,344.48	\$ 5,344.48	Keeps pool water clear and free of visible algae
2/10/2016	CSL	8791	200	lbs.	(1x2x100) Mun 391	\$ 1,953.20	\$ 3,906.40	Chlorine Stabilizer
2/10/2016	CSL	8791	30	gal.	(1x6x5) Mun 315 Sky Blue	\$ 86.30	\$ 2,589.00	Handicap Paint
2/10/2016	CSL	8791			Shipping & Handling		\$ 778.88	Freight
3/8/2016	CSL	8811	1	pallet	Filter Powder	\$ 4,932.26	\$ 4,932.26	Dump in pool when backwashing to help clean
3/8/2016	CSL	8811	55	gal.	(1x1x53) Mun 390	\$ 4,389.22	\$ 4,389.22	Liquid Live Micro-Organism
3/8/2016	CSL	8811	55	gal.	(1x1x55) GR 441	\$ 6,987.75	\$ 6,987.75	Active ingredients: dimethylamine 2,4-dichlorophenoxyacetic acid 12.3%; triisopropanolamine 2,4-dichlorophenoxyacetic acid 19.7%
3/8/2016	CSL	8811	55	gal.	(1x1x55) Mun 957	\$ 69.98	\$ 3,848.90	Swimming Pool Water Conditioner
3/8/2016	CSL	8811			Shipping & Handling		\$ 1,228.80	Freight
4/14/2016	CSL	8821	55	gal.	(1x1x55) Mun 957	\$ 69.98	\$ 3,848.90	Swimming Pool Water Conditioner
4/14/2016	CSL	8821	1	pallet	IND 113	\$ 4,987.36	\$ 4,987.36	
4/14/2016	CSL	8821	1	pallet	Mun 305 II	\$ 5,872.32	\$ 5,872.32	Sewer Lift State Degreaser
4/14/2016	CSL	8821	5	gal.	(1x1x55) Mun 312	\$ 334.75	\$ 334.75	Traffic Paint
4/14/2016	CSL	8821	1	ea.	Easy Liner	\$ 600.00	\$ 600.00	
4/14/2016	CSL	8821			Shipping & Handling		\$ 1,244.18	Freight
5/10/2016	CSL	8845	55	gal.	Mun 390	\$ 4,740.35	\$ 4,740.35	Liquid Live Micro-Organism
5/10/2016	CSL	8845	55	gal.	Mun 327	\$ 2,791.26	\$ 2,791.26	Lift Station Degreaser
5/10/2016	CSL	8845	55	gal.	Triple Threat	\$ 6,889.50	\$ 6,889.50	Triple Threat . . . Weed Killer
5/10/2016	CSL	8845	2	cs.	White	\$ 239.12	\$ 478.24	Ballfield spray paint
5/10/2016	CSL	8845	2	cs.	Gofer [sic] Bait	\$ 310.15	\$ 620.30	Gopher Bait
5/10/2016	CSL	8845	55	gal.	INS 530	\$ 9,675.54	\$ 9,675.54	
5/10/2016	CSL	8845			Freight		\$ 648.09	Freight
6/8/2016	CSL	8863	110	gal.	(1x2x55) Mun 957	\$ 69.98	\$ 7,697.80	Swimming Pool Water Conditioner
6/8/2016	CSL	8863	110	gal.	(1x2x55) CLD 204	\$ 5,344.48	\$ 10,688.96	Keeps pool water clear and free of visible algae
6/8/2016	CSL	8863	200	lbs.	(1x2x400) Mun 327	\$ 1,995.60	\$ 3,991.20	Lift Station Degreaser
6/8/2016	CSL	8863			Shipping & Handling		\$ 1,108.05	Freight
7/7/2016	CSL	8884	110	gal.	(1x2x55) CLD 204	\$ 5,344.48	\$ 10,688.96	Keeps pool water clear and free of visible algae
7/7/2016	CSL	8884	55	gal.	(1x1x55) 4x4	\$ 9,976.21	\$ 9,976.21	
7/7/2016	CSL	8884	55	gal.	(1x1x55) IND 109	\$ 3,547.25	\$ 3,547.25	
7/7/2016	CSL	8884			Shipping & Handling		\$ 1,280.13	Freight
8/5/2016	CSL	8892	55	gal.	(1x1x55) Mun 327	\$ 3,014.36	\$ 3,014.36	Lift Station Degreaser
8/5/2016	CSL	8892	55	gal.	(1x1x55) Mun 390	\$ 4,740.35	\$ 4,740.35	Liquid Live Micro-Organism
8/5/2016	CSL	8892	55	gal.	(1x1x55) CLD 204	\$ 5,344.48	\$ 5,344.48	Keeps pool water clear and free of visible algae
8/5/2016	CSL	8892	6	cs.	Provon 5185-03	\$ 398.15	\$ 2,388.90	Hand Soap
8/5/2016	CSL	8892	2	cs.	Mos. Repel	\$ 298.00	\$ 596.00	MosRepel

CITY OF FRIEND
INVOICE SUMMARY
JANUARY 2016 THROUGH JULY 2019

Exhibit A

Check Date	Vendor	Invoice	Quantity	Type	Invoice Description	Unit Price	Amount	Product Description Added
8/5/2016	CSL	8892	110	gal.	(1x2x55) Mun 118	\$ 3,791.70	\$ 7,583.40	Filter Cleaner Swimming Pool
8/5/2016	CSL	8892	200	lbs.	(1x2x100) Mun 327	\$ 1,995.60	\$ 3,991.20	Lift Station Degreaser
8/5/2016	CSL	8892			Freight		\$ 801.29	Freight
9/9/2016	CSL	8912	110	gal.	(1x2x55) Mun 380	\$ 3,298.35	\$ 6,596.70	pH Down - concentrate, lowers pH without clouding water.
9/9/2016	CSL	8912	110	gal.	(1x2x55) Mun 305II	\$ 4,486.12	\$ 8,972.24	
9/9/2016	CSL	8912	110	gal.	(1x2x55) Mun 310	\$ 3,927.16	\$ 7,854.32	Silt and Sand Flush
9/9/2016	CSL	8912	10	cs.	BWK 6100	\$ 82.29	\$ 822.90	Toilet Paper
9/9/2016	CSL	8912	10	cs.	GPC 28124	\$ 153.12	\$ 1,531.20	Hand Towels
9/9/2016	CSL	8912	12	gal.	(1x2x6) MUN 119	\$ 47.50	\$ 570.00	
9/9/2016	CSL	8912			Shipping & Handling		\$ 1,140.44	Freight
10/5/2016	CSL	8937	330	gal.	(1x6x55) IND 127	\$ 994.14	\$ 5,964.84	
10/5/2016	CSL	8937	55	gal.	(1x1x55) Mun 316	\$ 4,482.10	\$ 4,482.10	
10/5/2016	CSL	8937	110	gal.	(1x2x55) Mun 313	\$ 2,535.50	\$ 5,071.00	Liquid Ice Melt - fast-acting glycol-based formula
10/5/2016	CSL	8937	110	gal.	(1x2x55) Mun 390	\$ 4,740.35	\$ 9,480.70	Liquid Live Micro-Organism
10/5/2016	CSL	8937			Shipping & Handling		\$ 1,707.51	Freight
11/4/2016	CSL	8943	200	lbs.	(1x2x100) Mun 326	\$ 1,921.00	\$ 3,842.00	Enzyme Treatment
11/4/2016	CSL	8943	110	gal.	(1x2x55) Mun 332	\$ 4,293.14	\$ 8,586.28	Oxygen control-liquid - used for sewer treatment plant, lagoon or pond
11/4/2016	CSL	8943	110	gal.	(1x2x55) Mun 390	\$ 4,740.35	\$ 9,480.70	Liquid Live Micro-Organism
11/4/2016	CSL	8943			Shipping & Handling		\$ 1,490.08	Freight
12/9/2016	CSL	8955	1	pallet	IND 113	\$ 4,987.36	\$ 4,987.36	
12/9/2016	CSL	8955	110	gal.	Mun 313 (1x2x55)	\$ 2,535.50	\$ 5,071.00	Liquid Ice Melt - fast-acting glycol-based formula
12/9/2016	CSL	8955	110	gal.	Mun 118 (1x2x55)	\$ 3,943.46	\$ 7,886.92	Filter Cleaner Swimming Pool
12/9/2016	CSL	8955	55	gal.	CLD 204 (1x1x55)	\$ 5,344.48	\$ 5,344.48	Keeps pool water clear and free of visible algae
12/9/2016	CSL	8955			Shipping & Handling		\$ 1,733.95	Freight
1/11/2017	CSL	8971	110	gal.	(1x2x55) Mun 380	\$ 3,298.35	\$ 6,596.70	pH Down - concentrate, lowers pH without clouding water.
1/11/2017	CSL	8971	55	gal.	(1x1x55) CLD 207	\$ 5,654.63	\$ 5,654.63	Cleaner. Disinfectant. Detergent. Deodorizer. Virucide. fungicide
1/11/2017	CSL	8971	55	gal.	(1x1x55) Mun 327	\$ 3,014.36	\$ 3,014.36	Lift Station Degreaser
1/11/2017	CSL	8971	3	cs.	JAG R 3339 HH	\$ 263.50	\$ 790.50	33 Gal. Trash Bags
1/11/2017	CSL	8971	3	cs.	JAG R 3858 HH	\$ 266.68	\$ 800.04	60 Gal. Trash Bags
1/11/2017	CSL	8971			Shipping & Handling		\$ 1,513.83	Freight
2/10/2017	CSL	8994	200	lbs.	(1x2x100) Mun 381	\$ 1,953.20	\$ 3,906.40	
2/10/2017	CSL	8994	30	gal.	(1x6x5) Mun 315 Sky Slue [sic]	\$ 86.30	\$ 2,589.00	Handicap Paint
2/10/2017	CSL	8994	55	gal.	(1x1x55) CLD 204	\$ 5,344.48	\$ 5,344.48	Keeps pool water clear and free of visible algae
2/10/2017	CSL	8994			Shipping & Handling		\$ 849.01	Freight
3/9/2017	CSL	9006	1	pallet	Filter Powder	\$ 4,932.26	\$ 4,932.26	Dump in pool when backwashing to help clean
3/9/2017	CSL	9006	55	gal.	(1x1x55) Mun 390	\$ 4,389.22	\$ 4,389.22	Liquid Live Micro-Organism
3/9/2017	CSL	9006	55	gal.	IND 110	\$ 3,848.90	\$ 3,848.90	Descaler - concentrate, lowers pH without clouding water.
3/9/2017	CSL	9006	3	units	GR 401	\$ 2,329.00	\$ 6,987.00	Knock - Out . . . Weed Killer

CITY OF FRIEND
INVOICE SUMMARY
JANUARY 2016 THROUGH JULY 2019

Exhibit A

Check Date	Vendor	Invoice	Quantity	Type	Invoice Description	Unit Price	Amount	Product Description Added
3/9/2017	CSL	9006			Shipping & Handling		\$ 1,270.15	Freight
4/7/2017	MC	614	2	pallet	Quick Patch	\$ 4,987.36	\$ 9,974.72	
4/7/2017	MC	614	1	drum	Zap-It	\$ 3,838.00	\$ 3,838.00	Weed Killer
4/7/2017	MC	614			Freight		\$ 1,152.78	Freight
4/7/2017	CSL	9021	55	gal.	(1x1x55) GR 412	\$ 3,918.75	\$ 3,918.75	Liquid Fertilizer
4/7/2017	CSL	9021	55	gal.	(1x1x55) Mun 390	\$ 4,740.35	\$ 4,740.35	Liquid Live Micro-Organism
4/7/2017	CSL	9021	55	gal.	(1x1x55) Mun 327	\$ 3,014.36	\$ 3,014.36	Lift Station Degreaser
4/7/2017	CSL	9021			Shipping & Handling		\$ 1,115.08	Freight
5/4/2017	MC	623	1	drum	Triple Shot	\$ 7,440.66	\$ 7,440.66	Triple Threat . . . Weed Killer
5/4/2017	MC	623	3	cs.	#116 Gray	\$ 453.60	\$ 1,360.80	Spray paint
5/4/2017	MC	623	1	drum	#207 (LEM)	\$ 5,698.78	\$ 5,698.78	Cleaner. Disinfectant. Detergent. Deodorizer. Virucide. fungicide
5/4/2017	MC	623			Freight		\$ 1,040.05	Freight
5/4/2017	CSL	9048	200	lbs.	(1x2x200) Mun 327	\$ 1,995.60	\$ 3,991.20	Lift Station Degreaser
5/4/2017	CSL	9048	55	gal.	(1x1x55) IND 110	\$ 3,898.87	\$ 3,898.87	Descaler - concentrate, lowers pH without clouding water.
5/4/2017	CSL	9048	1	pallet	Mun 305 II	\$ 5,872.32	\$ 5,872.32	Sewer Lift State Degreaser
5/4/2017	CSL	9048			Shipping & Handling		\$ 993.21	Freight
6/12/2017	MC	637	1	skid	Prentox	\$ 9,976.21	\$ 9,976.21	Fogging Chemical
6/12/2017	MC	637			Freight		\$ 482.51	Freight
6/12/2017	CSL	9080	55	gal.	(1x1x55) Mun 390	\$ 4,740.35	\$ 4,740.35	Liquid Live Micro-Organism
6/12/2017	CSL	9080	1	pallet	INS 530	\$ 9,675.54	\$ 9,675.54	
6/12/2017	CSL	9080			Shipping & Handling		\$ 580.90	Freight
8/2/2017	MC	645	110	gal.	(1x2x55) Polymeric Dispersant	\$ 4,283.10	\$ 8,566.20	
8/2/2017	MC	645			Freight		\$ 495.17	Freight
8/2/2017	CSL	9102	6	cs.	CSL 419-4820	\$ 278.14	\$ 1,668.84	
8/2/2017	CSL	9102			Shipping & Handling		\$ 154.73	Freight
8/2/2017	CSL	9109	110	gal.	(1x2x55) Mun 118	\$ 4,258.93	\$ 8,517.86	Filter Cleaner Swimming Pool
8/2/2017	CSL	9109	10	gal.	(1x2x5) Mun 312 Yellow	\$ 342.70	\$ 685.40	Traffic Paint
8/2/2017	CSL	9109	10	gal.	(1x2x5) Mun 312 White	\$ 342.70	\$ 685.40	Traffic Paint
8/2/2017	CSL	9109	5	gal.	(1x1x5) Mun 312 Red	\$ 370.10	\$ 370.10	Traffic Paint
8/2/2017	CSL	9109	5	gal.	(1x1x5) Mun 312 Handi Blue	\$ 360.20	\$ 360.20	Traffic Paint
8/2/2017	CSL	9109			Shipping & Handling		\$ 927.63	Freight
8/2/2017	CSL	9094	55	gal.	(1x1x55) Mun 390	\$ 4,740.35	\$ 4,740.35	Liquid Live Micro-Organism
8/2/2017	CSL	9094	55	gal.	(1x1x55) Mun 327	\$ 3,014.36	\$ 3,014.36	Lift Station Degreaser
8/2/2017	CSL	9094			Shipping & Handling		\$ 758.03	Freight
9/6/2017	MC	638	2	drum	PH Down	\$ 3,298.35	\$ 6,596.70	pH Down - concentrate, lowers pH without clouding water.
9/6/2017	MC	638	1	drum	Oxygen Control	\$ 4,293.14	\$ 4,293.14	Oxygen control-liquid - used for sewer treatment plant, lagoon or pond
9/6/2017	MC	638			Shipping & Handling		\$ 1,120.05	Freight

CITY OF FRIEND
INVOICE SUMMARY
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Exhibit A

Check Date	Vendor	Invoice	Quantity	Type	Invoice Description	Unit Price	Amount	Product Description Added
9/6/2017	MC	653	300	gal.	(1x6x55) Crack Sealer	\$ 1,073.67	\$ 6,442.02	Asphalt and concrete crack sealer
9/6/2017	MC	653	12	gal.	(1x2x6) Pool Anti Add	\$ 47.50	\$ 570.00	
9/6/2017	MC	653			Freight		\$ 1,600.03	Freight
9/6/2017	CSL	9130	110	gal.	(1x2x55) Mun 310	\$ 4,319.87	\$ 8,639.74	Silt and Sand Flush
9/6/2017	CSL	9130	110	gal.	(1x2x55) Mun 305 II	\$ 4,845.00	\$ 9,690.00	Sewer Lift State Degreaser
9/6/2017	CSL	9130	12	gal.	(1x2x6) Mun 118	\$ 464.58	\$ 929.16	
9/6/2017	CSL	9130			Shipping & Handling		\$ 1,091.51	Freight
10/11/2017	MC	660	330	gal.	(1x6x55) Crack Sealer	\$ 1,073.67	\$ 6,442.02	Asphalt and concrete crack sealer
10/11/2017	MC	660	5	cs.	JAG R 38X58HH	\$ 278.69	\$ 1,393.45	60 Gal. Trash Bags
10/11/2017	MC	660	5	cs.	CSL #1539	\$ 374.40	\$ 1,872.00	
10/11/2017	MC	660			Freight		\$ 1,702.76	Freight
10/11/2017	CSL	9142	110	gal.	(1x2x55) Mun 390	\$ 4,740.35	\$ 9,480.70	Liquid Live Micro-Organism
10/11/2017	CSL	9142	330	gal.	(1x6x55) IND 127	\$ 1,073.67	\$ 6,442.02	
10/11/2017	CSL	9142	1	cs.	Vulkum Seal	\$ 446.23	\$ 446.23	Polyurethane sealant
10/11/2017	CSL	9142	110	gal.	(1x2x55) Mun 313	\$ 2,738.34	\$ 5,476.68	Liquid Ice Melt - fast-acting glycol-based formula
10/11/2017	CSL	9142			Shipping & Handling		\$ 1,115.06	Freight
11/9/2017	MC	671	1	drum	Liquid Live	\$ 4,740.35	\$ 4,740.35	Liquid Live Micro-Organism
11/9/2017	MC	671	100	lbs.	(1x4x50) Enzyme	\$ 1,986.06	\$ 3,972.12	Enzyme Treatment
11/9/2017	MC	671			Freight		\$ 495.05	Freight
11/9/2017	CSL	9165	110	gal.	(1x2x55) Mun 332	\$ 4,368.14	\$ 8,736.28	Oxygen control-liquid - used for sewer treatment plant, lagoon or pond
11/9/2017	CSL	9165	55	gal.	(1x1x55) Mun 327	\$ 3,014.36	\$ 3,014.36	Lift Station Degreaser
11/9/2017	CSL	9165	55	gal.	(1x1x55) Mun 316	\$ 4,482.10	\$ 4,482.10	
11/9/2017	CSL	9165			Shipping & Handling		\$ 1,095.15	Freight
12/8/2017	MC	674	4	pallets	IM 6450 Melter	\$ 2,863.00	\$ 11,452.00	Triple Melt Ice Melter. Appears to be same as Triple Melt
12/8/2017	MC	674			Freight		\$ 1,202.63	Freight
12/8/2017	CSL	9169	110	gal.	(1x2x55) Mun 313	\$ 2,738.35	\$ 5,476.70	Liquid Ice Melt - fast-acting glycol-based formula
12/8/2017	CSL	9169	55	gal.	(1x1x55) IND 109	\$ 3,831.03	\$ 3,831.03	
12/8/2017	CSL	9169	1	pallet	IND 113	\$ 4,987.36	\$ 4,987.36	
12/8/2017	CSL	9169			Shipping & Handling		\$ 1,176.45	Freight
1/4/2018	MC	679	110	gal.	(1x2x55) P.H. Down	\$ 3,430.28	\$ 6,860.56	pH Down - concentrate, lowers pH without clouding water.
1/4/2018	MC	679	55	gal.	(1x1x55) Liquid Oxyg.	\$ 4,368.14	\$ 4,368.14	Oxygen control-liquid - used for sewer treatment plant, lagoon or pond
1/4/2018	MC	679			Freight		\$ 965.01	Freight
1/4/2018	CSL	9192	55	gal.	(1x1x55) Mun 327	\$ 3,255.50	\$ 3,255.50	Lift Station Degreaser
1/4/2018	CSL	9192	110	gal.	(1x2x55) Mun 390	\$ 4,746.35	\$ 9,480.70	Liquid Live Micro-Organism
1/4/2018	CSL	9192			Shipping & Handling		\$ 1,040.17	Freight
2/14/2018	CSL	9198	200	lbs.	(1x2x100) Mun 381	\$ 1,953.20	\$ 3,906.40	
2/14/2018	CSL	9198	30	gal.	(1x6x5) Mun 315 Sky Blue	\$ 86.30	\$ 2,589.00	Handicap Paint

CITY OF FRIEND
INVOICE SUMMARY
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Exhibit A

Check Date	Vendor	Invoice	Quantity	Type	Invoice Description	Unit Price	Amount	Product Description Added
2/14/2018	CSL	9198	55	gal.	(1x1x55) CLD 207	\$ 5,962.72	\$ 5,962.72	Cleaner. Disinfectant. Detergent. Deodorizer. Virucide. fungicide
2/14/2018	CSL	9198	4	cs.	TMS 332502	\$ 1,063.12	\$ 1,063.12	Timemist air fresheners
2/14/2018	CSL	9198			Shipping & Handling		\$ 973.88	Freight
4/6/2018	CSL	9230	110	gal.	(1x2x55) Mun 327	\$ 3,255.50	\$ 6,511.00	Lift Station Degreaser
4/6/2018	CSL	9230	55	gal.	(1x1x55) Mun 332	\$ 4,368.14	\$ 4,368.14	Oxygen control-liquid - used for sewer treatment plant, lagoon or pond
4/6/2018	CSL	9230	55	gal.	(1x1x55) Mun 390	\$ 4,746.35	\$ 4,746.35	Liquid Live Micro-Organism
4/6/2018	CSL	9230	5	cs.	JAG R 38 58 HH	\$ 306.64	\$ 1,533.20	60 Gal. Trash Bags
4/6/2018	CSL	9230	10	cs.	GPC 28124	\$ 178.46	\$ 1,784.60	Hand Towels
4/6/2018	CSL	9230	5	cs.	BWK- 6100	\$ 94.63	\$ 473.15	Toilet Paper
4/6/2018	CSL	9230	4	cs.	#8312	\$ 229.88	\$ 919.52	
4/6/2018	CSL	9230			Shipping & Handling		\$ 1,512.51	Freight
4/25/2018	CSL	9221	1	pallet	Filter Powder	\$ 4,932.26	\$ 4,932.26	Dump in pool when backwashing to help clean
4/25/2018	CSL	9221	55	gal.	IND 110	\$ 3,876.09	\$ 3,876.09	Descaler - concentrate, lowers pH without clouding water.
4/25/2018	CSL	9221	3	units	GR 401	\$ 2,379.06	\$ 7,137.18	Knock - Out . . . Weed Killer
4/25/2018	CSL	9221	55	gal.	CLD 204	\$ 5,344.48	\$ 5,344.48	Keeps pool water clear and free of visible algae
4/25/2018	CSL	9221			Shipping & Handling		\$ 1,382.76	Freight
5/3/2018	MC	709	55	gal.	(1x1x55) De-Scaler	\$ 3,898.87	\$ 3,898.87	Descaler - concentrate, lowers pH without clouding water.
5/3/2018	MC	709	1	pallet	Tac Cote	\$ 1,945.60	\$ 1,945.60	Cold applied asphalt cut-back designed specifically as a primer/adhesive for use under asphalt based roadways.
5/3/2018	MC	709	1	pallet	Lift Station Degreaser	\$ 5,872.32	\$ 5,872.32	Lift Station Degreaser
5/3/2018	MC	709			Freight		\$ 1,099.28	Freight
5/3/2018	CSL	9258	2	units	Mun 327	\$ 2,155.20	\$ 4,310.40	Lift Station Degreaser
5/3/2018	CSL	9258	1	drum	Mun 327	\$ 3,255.50	\$ 3,255.50	Lift Station Degreaser
5/3/2018	CSL	9258	55	gal.	(1x1x55) CLD 207	\$ 5,962.72	\$ 5,962.72	Cleaner. Disinfectant. Detergent. Deodorizer. Virucide. fungicide
5/3/2018	CSL	9258			Shipping & Handling		\$ 1,151.33	Freight
6/14/2018	MC	717	2	pallet	Patch and Pave	\$ 4,987.36	\$ 9,974.72	
6/14/2018	MC	717			Freight		\$ 658.43	Freight
6/14/2018	CSL	9281	55	gal.	(1x1x55) Triple Threat	\$ 7,441.10	\$ 7,441.10	Triple Threat . . . Weed Killer
6/14/2018	CSL	9281	110	gal.	(1x2x55) CLD 204	\$ 5,344.48	\$ 10,688.96	Keeps pool water clear and free of visible algae
6/14/2018	CSL	9281			Shipping & Handling		\$ 597.04	Freight
7/19/2018	MC	731	110	gal.	(1x2x55) Algaecide	\$ 5,344.48	\$ 10,688.96	Algaecide. Appears to be same as CLD 204
7/19/2018	MC	731	2	pails	Yellow Traffic	\$ 367.60	\$ 735.20	Traffic Paint
7/19/2018	MC	731			Freight		\$ 512.59	Freight
7/19/2018	CSL	9287	55	gal.	(1x1x55) Mun 390	\$ 4,746.35	\$ 4,746.35	Liquid Live Micro-Organism
7/19/2018	CSL	9287	5	cs.	JAGR3339HH	\$ 289.06	\$ 1,445.30	33 Gal. Trash Bags
7/19/2018	CSL	9287	55	gal.	(1x1x55) Mun 118	\$ 3,943.46	\$ 3,943.46	Filter Cleaner Swimming Pool
7/19/2018	CSL	9287	110	gal.	(1x2x55) Mun 380	\$ 3,562.15	\$ 7,124.30	pH Down - concentrate, lowers pH without clouding water.
7/19/2018	CSL	9287			Shipping & Handling		\$ 1,651.33	Freight

CITY OF FRIEND
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Exhibit A

Check Date	Vendor	Invoice	Quantity	Type	Invoice Description	Unit Price	Amount	Product Description Added
8/8/2018	MC	734	140	gal.	(1x4x35) PH Down	\$ 2,266.60	\$ 9,066.40	pH Down - concentrate, lowers pH without clouding water.
8/8/2018	MC	734	2	cs.	Bug Ban	\$ 362.40	\$ 724.80	Insect repellent
8/8/2018	MC	734			Freight		\$ 879.01	Freight
8/8/2018	CSL	9301	2	cs.	AMR-R925	\$ 298.06	\$ 596.12	Bolex Toilet Bowl Cleaner. Has been discontinued
8/8/2018	CSL	9301	4	cs.	CSL 8101	\$ 327.20	\$ 1,308.80	
8/8/2018	CSL	9301	55	gal.	(1x1x55) Clear View	\$ 3,938.00	\$ 3,938.00	Glass cleaner
8/8/2018	CSL	9301	55	gal.	(1x1x55) CLD207	\$ 5,962.72	\$ 5,962.72	Cleaner. Disinfectant. Detergent. Deodorizer. Virucide. fungicide
8/8/2018	CSL	9301	55	gal.	(1x1x55) CLD 204	\$ 5,344.48	\$ 5,344.48	Keeps pool water clear and free of visible algae
8/8/2018	CSL	9301			Shipping & Handling		\$ 1,476.28	Freight
9/5/2018	CSL	9317	110	gal.	(1x2x5) Mun 310	\$ 4,319.87	\$ 8,639.74	Silt and Sand Flush
9/5/2018	CSL	9317	110	gal.	(1x2x55) Mun 305 II	\$ 4,845.00	\$ 9,690.00	Sewer Lift State Degreaser
9/5/2018	CSL	9317	12	gal.	(1x2x6) Mun 119	\$ 464.58	\$ 929.16	
9/5/2018	CSL	9317			Shipping & Handling		\$ 1,091.51	Freight
10/9/2018	MC	749	6	drum	Metro 127	\$ 1,295.41	\$ 7,772.46	
10/9/2018	MC	749			Freight		\$ 1,701.51	Freight
10/9/2018	CSL	9346	110	gal.	(1x2x55) Mun 390	\$ 5,078.59	\$ 10,157.18	Liquid Live Micro-Organism
10/9/2018	CSL	9346	110	gal.	(1x2x55) Mun 313	\$ 2,957.41	\$ 5,914.82	Liquid Ice Melt - fast-acting glycol-based formula
10/9/2018	CSL	9346			Shipping & Handling		\$ 1,401.82	Freight
11/9/2018	CSL	9360	110	gal.	(1x2x55) Mun 332	\$ 4,368.14	\$ 8,736.28	Oxygen control-liquid - used for sewer treatment plant, lagoon or pond
11/9/2018	CSL	9360	55	gal.	(1x1x55) Mun 327	\$ 3,255.50	\$ 3,255.50	Lift Station Degreaser
11/9/2018	CSL	9360	2	pallet	Triple Melt	\$ 2,974.13	\$ 5,948.26	Ice Melt for Street/Sidewalks. Appears to be same as IM 6450?
11/9/2018	CSL	9360			Shipping & Handling		\$ 2,230.21	Freight
12/13/2018	MC	767	5	cs.	Metro 1539-130	\$ 374.40	\$ 1,872.00	
12/13/2018	MC	767	5	cs.	Metro 1539-70	\$ 348.92	\$ 1,744.60	
12/13/2018	MC	767	4	cs.	Metro 8422	\$ 310.18	\$ 1,240.72	
12/13/2018	MC	767	4	cs.	Metro 8101	\$ 314.96	\$ 1,259.84	
12/13/2018	MC	767	1	drum	Ice Ease	\$ 4,482.10	\$ 4,482.10	
12/13/2018	MC	767			Freight		\$ 801.27	Freight
12/13/2018	CSL	9371	110	gal.	(2x55) Mun 327	\$ 3,372.94	\$ 6,745.88	Lift Station Degreaser
12/13/2018	CSL	9371	4	cs.	Blue Inv.	\$ 223.04	\$ 892.16	Inverted Spray Paint for locating
12/13/2018	CSL	9371	4	cs.	Orange Inv.	\$ 246.13	\$ 984.52	Inverted Spray Paint for locating
12/13/2018	CSL	9371	110	gal.	(1x2x55) Mun 313	\$ 2,957.41	\$ 5,914.82	Liquid Ice Melt - fast-acting glycol-based formula
12/13/2018	CSL	9371			Shipping & Handling		\$ 1,327.56	Freight
1/10/2019	MC	774	110	gal.	(1x2x55) P.H. Down	\$ 3,562.15	\$ 7,124.30	pH Down - concentrate, lowers pH without clouding water.
1/10/2019	MC	774	55	gal.	(1x1x55) Liquid Oxygen	\$ 4,368.14	\$ 4,368.14	Oxygen control-liquid - used for sewer treatment plant, lagoon or pond
1/10/2019	MC	774			Freight		\$ 988.79	Freight
1/10/2019	CSL	9388	110	gal.	(1x2x55) Mun 390	\$ 5,078.59	\$ 10,157.18	Liquid Live Micro-Organism

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Exhibit A

Check Date	Vendor	Invoice	Quantity	Type	Invoice Description	Unit Price	Amount	Product Description Added
1/10/2019	CSL	9388	55	gal.	(1x1x55) Mun 118	\$ 3,943.46	\$ 3,943.46	Filter Cleaner Swimming Pool
1/10/2019	CSL	9388			Shipping & Handling		\$ 1,080.13	Freight
2/8/2019	CSL	9400	30	gal.	(1x6x5) Mun 315 Sky Blue	\$ 86.30	\$ 2,589.00	Handicap Paint
2/8/2019	CSL	9400	200	lbs.	(1x2x100) Mun 381	\$ 1,953.20	\$ 3,906.40	
2/8/2019	CSL	9400	55	gal.	(1x1x55) CLD 207	\$ 5,962.72	\$ 5,962.72	Cleaner. Disinfectant. Detergent. Deodorizer. Virucide. Fungicide
2/8/2019	CSL	9400	4	cs.	TMS 332502	\$ 265.78	\$ 1,063.12	Time mist air fresheners
2/8/2019	CSL	9400			Shipping & Handling		\$ 1,108.80	Freight
3/20/2019	CSL	9423	55	gal.	(1x1x55) IND 110	\$ 3,876.09	\$ 3,876.09	Descaler - concentrate, lowers pH without clouding water.
3/20/2019	CSL	9423	1	drum	GR 403 II	\$ 5,344.48	\$ 5,344.48	Active ingredients: diquat dibromide [6,7-dihydrodipyrido (1,2-a:2',1'-c) pyrazinedium dibromide] 4.35%
3/20/2019	CSL	9423			Freight		\$ 646.32	Freight
4/3/2019	MC	791	1	pallet	Filter Powder	\$ 4,932.26	\$ 4,932.26	Dump in pool when backwashing to help clean
4/3/2019	MC	791	3	units	GR401	\$ 2,379.06	\$ 7,137.18	Knock - Out . . . Weed Killer
4/3/2019	MC	791			Freight		\$ 806.58	Freight
4/3/2019	MC	802	110	gal.	(1x2x55) Liquid Live	\$ 5,078.59	\$ 10,157.18	Liquid Live Micro-Organism
4/3/2019	MC	802			Freight		\$ 598.55	Freight
5/7/2019	MC	803	2	pallets	Quick Patch	\$ 3,958.41	\$ 7,916.82	
5/7/2019	MC	803	1	pallet	Tac-Cote	\$ 1,945.60	\$ 1,945.60	Cold applied asphalt cut-back designed specifically as a primer/adhesive for use under asphalt based roadways.
5/7/2019	MC	803			Freight		\$ 865.05	Freight
5/21/2019	CSL	9446	4	cs.	VUL 10575755600	\$ 584.40	\$ 2,337.60	
5/21/2019	CSL	9446	2	cs.	CSL 8422	\$ 234.20	\$ 468.40	Lemon Foaming Spray Cleaner
5/21/2019	CSL	9446			Shipping & Handling		\$ 45.35	Freight
6/18/2019	CSL	9457	2	units	Mun 327	\$ 2,155.20	\$ 4,310.40	Lift Station Degreaser
6/18/2019	CSL	9457	1	drum	Mun 327	\$ 3,372.94	\$ 3,372.94	Lift Station Degreaser
6/18/2019	CSL	9457	2	cs.	AMR 1038799	\$ 243.72	\$ 487.44	
6/18/2019	CSL	9457	3	cs.	GOJ 518503	\$ 478.48	\$ 1,435.44	Hand Soap
6/18/2019	CSL	9457			Shipping & Handling		\$ 997.51	Freight
6/18/2019	MC	813	1	pallet	Quick Patch	\$ 3,958.44	\$ 3,958.44	
6/18/2019	MC	813	1	drum	Liquid Alive	\$ 5,078.59	\$ 5,078.59	
6/18/2019	MC	813	1	drum	Descaler	\$ 3,948.12	\$ 3,948.12	
6/18/2019	MC	813			Freight		\$ 1,098.82	Freight
7/11/2019	CSL	9477	10	cs.	(1x1x10) #28124	\$ 229.45	\$ 2,294.50	Hand Towels
7/11/2019	CSL	9477	3	cs.	White Line Paint	\$ 230.03	\$ 690.09	Traffic Paint
7/11/2019	CSL	9477	4	box	Purell Advanced Sani.	\$ 243.91	\$ 975.64	Hand Sanitizer
7/11/2019	CSL	9477	55	gal.	(1x1x55) Mun 380	\$ 3,562.15	\$ 3,562.15	pH Down - concentrate, lowers pH without clouding water.
7/11/2019	CSL	9477	55	gal.	(1x1x55) CLD 204	\$ 5,493.58	\$ 5,493.58	Keeps pool water clear and free of visible algae
7/11/2019	CSL	9477	55	gal.	(1x1x55) Mun 118	\$ 3,943.46	\$ 3,943.46	Filter Cleaner Swimming Pool
7/11/2019	CSL	9477	55	gal.	(1x1x55) Mun 957	\$ 3,848.90	\$ 3,848.90	Swimming Pool Water Conditioner

CITY OF FRIEND
INVOICE SUMMARY
 JANUARY 2016 THROUGH JULY 2019

Exhibit A

Check Date	Vendor	Invoice	Quantity	Type	Invoice Description	Unit Price	Amount	Product Description Added
7/11/2019	CSL	9477			Shipping & Handling		\$ 1,051.43	Freight
7/11/2019	MC	823	10	cs.	GPC 28124	\$ 229.45	\$ 2,294.50	Hand Towels
7/11/2019	MC	823	1	drum	Metro 140	\$ 3,562.15	\$ 3,562.15	
7/11/2019	MC	823	1	drum	Metro 957	\$ 3,848.90	\$ 3,848.90	Swimming Pool Water Conditioner
7/11/2019	MC	823	1	drum	MB 325	\$ 4,116.21	\$ 4,116.21	
7/11/2019	MC	823			Freight		\$ 917.55	Freight
Total							\$1,015,387.55	